

EXHIBIT “32”

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT QN CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12	PATRICK J. CATALINE		8.50	680.00	
02/28/11	02/11/11	5 69 JOHN BRESLIN ext	129 80 0.20	16.00	876493 B H T:
129	JOHN BRESLIN		0.20	16.00	
01/31/11	01/10/11	5 69 Bob Seibel NY IT204LL	75 190 1.00	190.00	872454 B H T:
02/28/11	02/15/11	5 69 Bob Seibel	75 190 0.50	95.00	879305 B H T:
02/28/11	02/17/11	5 69 Bob Seibel	75 190 0.50	95.00	879313 B H T:
02/28/11	02/19/11	5 69 Bob Seibel	75 190 0.50	95.00	879285 B H T:
06/30/11	06/07/11	5 69 Bob Seibel	75 190 1.00	190.00	897625 B H T:
08/31/11	08/02/11	5 69 Bob Seibel Go over return.	75 190 1.00	190.00	903994 B H T:
08/31/11	08/03/11	5 69 Bob Seibel Tax return.	75 190 1.00	190.00	904016 B H T:
08/31/11	08/16/11	5 69 Bob Seibel Tax returns.	75 190 0.50	95.00	907003 B H T:
08/31/11	08/22/11	5 69 Bob Seibel 3115 to KM	75 190 0.50	95.00	907032 B H T:
08/31/11	08/25/11	5 69 Bob Seibel Tax returns.	75 190 0.50	95.00	907050 B H T:
08/31/11	08/26/11	5 69 Bob Seibel Tax returns.	75 190 1.00	190.00	907058 B H T:
09/30/11	08/31/11	5 69 Bob Seibel E-file	75 190 0.50	95.00	907083 B H T:
75	Bob Seibel		8.50	1,615.00	
	BUSTAX Year End Tax Work		24.70	3,436.00	
08/31/11	08/25/11	5 97 JOHN BRESLIN	129 80 1.20	96.00	905898 B H T:
129	JOHN BRESLIN		1.20	96.00	
	BUSTAX Math/Proof Report/Retur		1.20	96.00	
12/31/10	12/14/10	6 39 RAFAEL VARGAS Working on New York form IT-204-LL.	127 110 0.30	33.00	867838 ON HOLD
127	RAFAEL VARGAS		0.30	33.00	
	INTSER Other Services USE MEMO		0.30	33.00	
05/31/11	05/26/11	6 84 Shawn McCormack	40 190 3.50	665.00	897172 B H T:
05/31/11	05/27/11	6 84 Shawn McCormack	40 190 3.50	665.00	897174 B H T:
40	Shawn McCormack		7.00	1,330.00	
	INTSER Letters to Client, Prep		7.00	1,330.00	
03/31/11	03/05/11	8 32 Kenneth Mann 263A election	48 250 0.30	75.00	887374 B H T:

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VOYNOW_024798

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

set Naki Parki up on portal, scan and upload tax documents and email

132 DOROTHEA BURCH 0.90 45.00

PERSTX Photocopying Documents 0.90 45.00

* * TOTAL FEES 242.20 35,873.00

* * CHARGEABLE EXPENSES * *

07/31/14 07/23/14 1 1 Randall Franzen 83 65.00 51648 B H T:
 donuts

83 Randall Franzen 65.00

Miscellaneous Expense 65.00

02/28/14 01/27/14 10 1 Shawn McCormack 40 6.66 33076 B H T:

40 Shawn McCormack 6.66

MILEAGE 6160 6.66

07/31/14 07/24/14 10 3 DAVID KUMOR 136 6.98 50313 B H T:
 DINNER

136 DAVID KUMOR 6.98

SUPPER MONEY 6167 6.98

02/28/14 01/29/14 10 4 Randall Franzen 83 1,256.00 29337 B H T:
 hotel andrew

83 Randall Franzen 1,256.00

HOTELS AND TRAVEL 6160 1,256.00

* * TOTAL EXPENSES 1,334.64

* * DEBITS & CREDITS * *

10/31/13 10/31/13 99 3 -1,000.00 996404 B H T:

11/30/13 11/30/13 99 3 -1,000.00 4791 B H T:

12/31/13 12/31/13 99 3 -1,000.00 4928 B H T:

01/31/14 01/31/14 99 3 -1,000.00 14752 B H T:

02/28/14 02/28/14 99 3 -1,000.00 14890 B H T:

02/28/14 02/28/14 99 3 -7,900.00 25492 B H T:

03/31/14 03/31/14 99 3 -1,000.00 16263 B H T:

04/30/14 04/30/14 99 3 -1,000.00 19317 B H T:

05/31/14 05/31/14 99 3 -1,000.00 19459 B H T:

26 Sep 2014 09:28

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VOYNOW_024592

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/13	05/29/13	5 92	David Kaplan	92	240	1.50	360.00	992689	B H T:
		92	David Kaplan			1.50	360.00		
			BUSTAX Staff Supervision			1.50	360.00		
01/31/13	01/15/13	5 93	Kenneth Mann	48	250	0.20	50.00	982472	B H T:
			eng letter review						
		48	Kenneth Mann			0.20	50.00		
			BUSTAX Partner Review			0.20	50.00		
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.70	84.00	993699	B H T:
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.20	24.00	993702	B H T:
06/30/13	06/24/13	5 95	Brett Bausinger	124	120	1.50	180.00	997478	B H T:
		124	Brett Bausinger			2.40	288.00		
			BUSTAX Clear Review Comments			2.40	288.00		
07/31/13	07/09/13	5 97	VINCENT BUCOLO	135	100	1.00	100.00	998513	B H T:
		135	VINCENT BUCOLO			1.00	100.00		
			BUSTAX Math/Proof Report/Retur			1.00	100.00		
06/30/13	06/06/13	5 99	DAVID KUMOR	136	100	0.70	70.00	993813	B H T:
			MAKING ESTIMATES FOR ALL STARS						
07/31/13	07/26/13	5 99	DAVID KUMOR	136	100	0.20	20.00	1092	B H T:
			SETTING UP FOR E FILE						
08/31/13	08/02/13	5 99	DAVID KUMOR	136	100	0.70	70.00	1819	B H T:
			HELPING MIKE WITH SCANNING TAX RETURN						
09/30/13	09/04/13	5 99	DAVID KUMOR	136	100	0.30	30.00	6201	B H T:
			ESTIMATED PAYMENTS						
		136	DAVID KUMOR			1.90	190.00		
			BUSTAX Report Typing			1.90	190.00		
07/31/13	07/24/13	6 1	ROBERT KIRKHOPE	118	170	8.00	1,360.00	2615	B H T:
			interim visit						
		118	ROBERT KIRKHOPE			8.00	1,360.00		
11/30/12	11/07/12	6 1	Bob Seibel	75	190	2.00	380.00	967134	B H T:
			Prepair for visit.						
		75	Bob Seibel			2.00	380.00		
			INTSER Interim Visit Planning			10.00	1,740.00		
06/30/13	05/29/13	6 13	Shawn McCormack	40	190	8.00	1,520.00	993717	B H T:
07/31/13	07/24/13	6 13	Shawn McCormack	40	190	7.00	1,330.00	2109	B H T:

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VOYNOW_024606

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/13	07/25/13	6 13	Shawn McCormack	40	190	7.00	1,330.00	2110	B H T:
		40	Shawn McCormack			22.00	4,180.00		
07/31/13	07/25/13	6 13	Randall Franzen	83	250	8.00	2,000.00	1992	B H T:
go to NY and do an interim visit meet with Mike John Steve and SR									
		83	Randall Franzen			8.00	2,000.00		
		INTSER Rev. Ledger & Schedules				30.00	6,180.00		
06/30/13	05/29/13	6 20	VINCENT BUCOLO	135	100	11.00	1,100.00	992869	B H T:
		135	VINCENT BUCOLO			11.00	1,100.00		
07/31/13	07/24/13	6 20	DAVID KUMOR SERVICE	136	100	8.20	820.00	1084	B H T:
07/31/13	07/25/13	6 20	DAVID KUMOR SERVICE!!	136	100	10.50	1,050.00	1085	B H T:
		136	DAVID KUMOR			18.70	1,870.00		
07/31/13	07/24/13	6 20	MIKE CORRIGAN	138	75	7.00	525.00	429	B H T:
Business Trip to Queens, NY vsiting clients of Hyundai, Toyota, Nissan, Subaru checking Inventory Services and open RO's, and closing out the Register then reporting our services.									
08/31/13	08/05/13	6 20	MIKE CORRIGAN	138	75	1.00	75.00	4238	B H T:
STAR Toyota and Nissan Service/Parts Report leeter editing the mistakes Dave wrote down and evaluating the letter.									
		138	MIKE CORRIGAN			8.00	600.00		
		INTSER Service Dept Analysis				37.70	3,570.00		
07/31/13	07/26/13	6 39	MIKE CORRIGAN	138	75	2.00	150.00	433	B H T:
Made a excel document for STAR Autodealerships with the Inventory total and open/close date.									
		138	MIKE CORRIGAN			2.00	150.00		
		INTSER Other Services USE MEMO				2.00	150.00		
05/31/13	05/20/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	992066	B H T:
		135	VINCENT BUCOLO			10.00	1,000.00		
		INTSER Income Tax Project & Ex				10.00	1,000.00		
11/30/12	11/13/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966771	B H T:
11/30/12	11/14/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966772	B H T:
11/30/12	11/15/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966773	B H T:

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VOYNOW_024607

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/12	01/25/12	5 69	VINCENT BUCOLO	135	100	9.50	950.00	925182	B H T:
01/31/12	01/26/12	5 69	VINCENT BUCOLO	135	100	10.00	1,000.00	925183	B H T:
01/31/12	01/27/12	5 69	VINCENT BUCOLO	135	100	6.10	610.00	925184	B H T:
135 VINCENT BUCOLO						25.60	2,560.00		
01/31/12	01/25/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926813	B H T:
01/31/12	01/26/12	5 69	Shawn McCormack	40	190	7.00	1,330.00	926814	B H T:
01/31/12	01/27/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926815	B H T:
02/29/12	02/09/12	5 69	Shawn McCormack	40	190	2.00	380.00	930144	B H T:
Spoke with Vivian on the phone and followed up on questions she had regarding year end									
40 Shawn McCormack						27.00	5,130.00		
01/31/12	01/28/12	5 69	Bob Seibel	75	190	1.50	285.00	926360	B H T:
Follow up from visit.									
02/29/12	02/20/12	5 69	Bob Seibel	75	190	1.00	190.00	930332	B H T:
Extension									
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930344	B H T:
Extension									
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930101	B H T:
Question from Vivian about company vehicles.									
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930103	B H T:
E-file extension									
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	475.00	935626	B H T:
Bank questions.									
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00	942081	B H T:
Go through info with DK									
05/31/12	05/10/12	5 69	Bob Seibel	75	190	1.00	190.00	942100	B H T:
Go over Job & T/R									
05/31/12	05/11/12	5 69	Bob Seibel	75	190	2.00	380.00	942105	B H T:
Go through W/P									
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00	942175	B H T:
Go over Job & T/R									
05/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00	942191	B H T:
Go over Job & T/R									
06/30/12	06/13/12	5 69	Bob Seibel	75	190	0.50	95.00	945528	B H T:
Tax return									
06/30/12	06/14/12	5 69	Bob Seibel	75	190	0.50	95.00	945538	B H T:
Tax return									
06/30/12	06/21/12	5 69	Bob Seibel	75	190	1.00	190.00	945676	B H T:
Tax return									
75 Bob Seibel						16.00	3,040.00		
01/31/12	01/25/12	5 69	Randall Franzen	83	250	8.00	2,000.00	927637	B H T:
go to NY and do the year end									
02/29/12	02/23/12	5 69	Randall Franzen	83	250	1.00	250.00	932714	B H T:
go over DIT with bank and Vivian									
03/31/12	03/23/12	5 69	Randall Franzen	83	250	0.50	125.00	936660	B H T:
call from John K to go over business and I need									
to call Shelly about foundation									
05/31/12	05/25/12	5 69	Randall Franzen	83	250	1.00	250.00	944574	B H T:
calls from Vivian to go over info for the audit									

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VOYNOW_024640

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/12 06/07/12 6 10 MEGAN WAGNER 134 100 0.50 50.00 943834 B H T:
 CASH INTERIM - ALL STORES

134 MEGAN WAGNER 0.50 50.00

INTSER Bank Reconciliation Rev 0.50 50.00

06/30/12 05/31/12 6 13 Shawn McCormack 40 190 7.00 1,330.00 946592 B H T:
 40 Shawn McCormack 7.00 1,330.00

09/30/12 08/29/12 6 13 Randall Franzen 83 250 3.00 750.00 955675 B H T:
 go over interim adn meet with John Mike and SR

83 Randall Franzen 3.00 750.00

INTSER Rev. Ledger & Schedules 10.00 2,080.00

06/30/12 05/31/12 6 20 Brett Bausinger 124 100 8.00 800.00 943278 B H T:
 124 Brett Bausinger 8.00 800.00

09/30/12 08/28/12 6 20 DAVID KUMOR 136 100 11.00 1,100.00 955309 B H T:
 SERVICE DEPARTMENT

136 DAVID KUMOR 11.00 1,100.00

INTSER Service Dept Analysis 19.00 1,900.00

09/30/12 08/29/12 6 22 DAVID KUMOR 136 100 8.00 800.00 955310 B H T:
 PARTS DEPARTMENT

136 DAVID KUMOR 8.00 800.00

INTSER Parts Dept Analysis 8.00 800.00

06/30/12 05/31/12 6 60 DAVID KUMOR 136 100 9.00 900.00 943288 B H T:
 SERVICE DEPARTMENT

136 DAVID KUMOR 9.00 900.00

INTSER Income Tax Project & Ex 9.00 900.00

01/31/12 01/11/12 6 84 DOROTHEA BURCH 132 50 0.10 5.00 923758 B H T:
 changes, eng ltr

01/31/12 01/17/12 6 84 DOROTHEA BURCH 132 50 0.40 20.00 924317 B H T:
 print, copy, log in and mail eng ltr

02/29/12 02/06/12 6 84 DOROTHEA BURCH 132 50 1.00 50.00 926894 B H T:
 changes, ltr, print, copy, cc, and certified to
 IRS

132 DOROTHEA BURCH 1.50 75.00

INTSER Letters to Client, Prep 1.50 75.00

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DWIP SORT ON CLIENT ID

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VOYNOW_024642

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

04/30/11	04/11/11	5 69	Subaru and status of extensions and the boys incmoe Randall Franzen	83	250	1.20	300.00	886271	B H T:	E E 401K
06/30/11	06/13/11	5 69	calls to SR to go ver taxes and why there are estension and try to gert info on trust and estate Randall Franzen	83	250	1.00	250.00	898647	B H T:	
07/31/11	06/29/11	5 69	get info from SR to figure what to pay for taxes for him Randall Franzen	83	250	1.50	375.00	898718	B H T:	
		83	Randall Franzen			30.70	7,675.00			
			BUSTAX Year End Tax Work			83.10	16,297.00			
06/30/11	06/10/11	5 82	David Kaplan	92	240	0.20	48.00	893690	B H T:	401K
			Look at form 5500 SF.							
		92	David Kaplan			0.20	48.00			
			BUSTAX Client Assist UNBUDGETE			0.20	48.00			
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12	80	1.50	120.00	877071	B H T:	
		12	PATRICK J. CATALINE			1.50	120.00			
			BUSTAX Trial Balance Data Inpu			1.50	120.00			
09/30/11	08/29/11	5 97	JOHN BRESLIN	129	80	1.20	96.00	905980	B H T:	
		129	JOHN BRESLIN			1.20	96.00			
			BUSTAX Math/Proof Report/Retur			1.20	96.00			
09/30/11	08/30/11	6 1	ROBERT KIRKHOPE	118	150	7.00	1,050.00	906700	B H T:	I
			STAR INTERIM VISIT							
		118	ROBERT KIRKHOPE			7.00	1,050.00			
05/31/11	05/23/11	6 1	Bob Seibel	75	190	2.00	380.00	893083	B H T:	I
		75	Bob Seibel			2.00	380.00			
			INTSER Interim Visit Planning			9.00	1,430.00			
10/31/10	10/27/10	6 12	Shawn McCormack	40	190	7.00	1,330.00	864437	ON HOLD	I
		40	Shawn McCormack			7.00	1,330.00			
			INTSER Factory Fin. St. Review			7.00	1,330.00			
09/30/11	08/30/11	6 13	PATRICK J. CATALINE	12	80	9.00	720.00	906713	B H T:	I
		12	PATRICK J. CATALINE			9.00	720.00			
05/31/11	05/24/11	6 13	Shawn McCormack	40	190	7.00	1,330.00	897169	B H T:	I

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DWIP SORT ON CLIENT ID

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VOYNOW_024669

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

40	Shawn McCormack				7.00	1,330.00			
10/31/10	10/27/10	6 13	Randall Franzen	83	250	4.00	1,000.00	864697	ON HOLD
Go to NY for a visit									
12/31/10	12/01/10	6 13	Randall Franzen	83	250	3.00	750.00	869048	ON HOLD
letter									
05/31/11	05/23/11	6 13	Randall Franzen	83	250	2.00	500.00	893306	B H T:
get readt for visit									
05/31/11	05/24/11	6 13	Randall Franzen	83	250	4.00	1,000.00	893301	B H T:
go to ny and do interim visit									
05/31/11	05/27/11	6 13	Randall Franzen	83	250	1.50	375.00	893312	B H T:
calls with vivian and lawyer									
06/30/11	06/06/11	6 13	Randall Franzen	83	250	1.00	250.00	898600	B H T:
work on the letter									
06/30/11	06/07/11	6 13	Randall Franzen	83	250	2.00	500.00	898613	B H T:
go over letters									
09/30/11	08/30/11	6 13	Randall Franzen	83	250	4.00	1,000.00	907583	B H T:
go to NY and do an interim visit									
83			Randall Franzen			21.50	5,375.00		
INTSER Rev. Ledger & Schedules						37.50	7,425.00		
10/31/10	10/27/10	6 20	PATRICK J. CATALINE	12	80	7.00	560.00	863545	ON HOLD
12 PATRICK J. CATALINE						7.00	560.00		
05/31/11	05/24/11	6 20	JOHN BRESLIN	129	80	4.50	360.00	892808	B H T:
129 JOHN BRESLIN						4.50	360.00		
INTSER Service Dept Analysis						11.50	920.00		
10/31/10	10/26/10	6 39	RAFAEL VARGAS	127	110	4.50	495.00	863559	ON HOLD
Federal and State Tax Research in how to start a Private Foundation.									
127 RAFAEL VARGAS						4.50	495.00		
INTSER Other Services USE MEMO						4.50	495.00		
12/31/10	12/07/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869566	ON HOLD
12/31/10	12/08/10	6 68	Shawn McCormack	40	190	7.00	1,330.00	869567	ON HOLD
12/31/10	12/09/10	6 68	Shawn McCormack	40	190	2.50	475.00	869568	ON HOLD
12/31/10	12/13/10	6 68	Shawn McCormack	40	190	1.00	190.00	869574	ON HOLD
40			Shawn McCormack			17.50	3,325.00		
INTSER Tax Planning						17.50	3,325.00		
11/30/10	11/08/10	6 84	PATRICK J. CATALINE	12	80	2.00	160.00	865544	ON HOLD
12/31/10	12/02/10	6 84	PATRICK J. CATALINE	12	80	1.00	80.00	867222	ON HOLD
getting star letters toegther, editing/service write up									

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VOYNOW_024670

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10 10/26/10 6 39 RAFAEL VARGAS 127 110 4.50 495.00 863559 B(H) T:
 Federal and State Tax Research in how to start a
 Private Foundation.

127 RAFAEL VARGAS 4.50 495.00

INTSER Other Services USE MEMO 4.50 495.00

12/31/10 12/07/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869566 B(H) T:
 12/31/10 12/08/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869567 B(H) T:
 12/31/10 12/09/10 6 68 Shawn McCormack 40 190 2.50 475.00 869568 B(H) T:
 12/31/10 12/13/10 6 68 Shawn McCormack 40 190 1.00 190.00 869574 B(H) T:

40 Shawn McCormack 17.50 3,325.00

INTSER Tax Planning 17.50 3,325.00

11/30/10 11/08/10 6 84 PATRICK J. CATALINE 12 80 2.00 160.00 865544 B(H) T:
 12/31/10 12/02/10 6 84 PATRICK J. CATALINE 12 80 1.00 80.00 867222 B(H) T:
 getting star letters together, editing/service
 write up

12 PATRICK J. CATALINE 3.00 240.00

10/31/10 10/26/10 6 84 DAVE LOMBARDO 130 90 0.50 45.00 862867 B(H) T:
 ENGMT PLANNING
 10/31/10 10/27/10 6 84 DAVE LOMBARDO 130 90 7.00 630.00 862875 B(H) T:
 CLIENT VISIT
 11/30/10 11/08/10 6 84 DAVE LOMBARDO 130 90 0.60 54.00 865154 B(H) T:
 INTERIM LTTR
 12/31/10 12/03/10 6 84 DAVE LOMBARDO 130 90 1.00 90.00 866732 B(H) T:
 INTERIM LTTR

130 DAVE LOMBARDO 9.10 819.00

10/31/10 10/29/10 6 84 Shawn McCormack 40 190 4.00 760.00 864440 B(H) T:
 11/30/10 11/01/10 6 84 Shawn McCormack 40 190 3.50 665.00 864444 B(H) T:

40 Shawn McCormack 7.50 1,425.00

12/31/10 12/03/10 6 84 Bob Seibel 75 190 1.00 190.00 867255 B(H) T:
 Interim letter.

75 Bob Seibel 1.00 190.00

INTSER Letters to Client, Prep 20.60 2,674.00

10/31/10 10/22/10 90 17 ELISA BRABAZON 11 30 0.20 6.00 863018 B(H) T:
 remailed a letter fedex to vivian

11 ELISA BRABAZON 0.20 6.00

VB-F-Federal Express 0.20 6.00

17 Jan 2011 11:31

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VOYNOW_024690

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12	PATRICK J. CATALINE				8.50		680.00		
02/28/11	02/11/11	5 69	JOHN BRESLIN ext	129 80	0.20		16.00	876493	B H T:
129	JOHN BRESLIN				0.20		16.00		
01/31/11	01/10/11	5 69	Bob Seibel NY IT204LL	75 190	1.00		190.00	872454	B H T:
02/28/11	02/15/11	5 69	Bob Seibel	75 190	0.50		95.00	879305	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75 190	0.50		95.00	879313	B H T:
02/28/11	02/19/11	5 69	Bob Seibel	75 190	0.50		95.00	879285	B H T:
06/30/11	06/07/11	5 69	Bob Seibel	75 190	1.00		190.00	897625	B H T:
08/31/11	08/02/11	5 69	Bob Seibel Go over return.	75 190	1.00		190.00	903994	B H T:
08/31/11	08/03/11	5 69	Bob Seibel Tax return.	75 190	1.00		190.00	904016	B H T:
08/31/11	08/16/11	5 69	Bob Seibel Tax returns.	75 190	0.50		95.00	907003	B H T:
08/31/11	08/22/11	5 69	Bob Seibel 3115 to KM	75 190	0.50		95.00	907032	B H T:
08/31/11	08/25/11	5 69	Bob Seibel Tax returns.	75 190	0.50		95.00	907050	B H T:
08/31/11	08/26/11	5 69	Bob Seibel Tax returns.	75 190	1.00		190.00	907058	B H T:
09/30/11	08/31/11	5 69	Bob Seibel E-file	75 190	0.50		95.00	907083	B H T:
75	Bob Seibel				8.50		1,615.00		
	BUSTAX Year End Tax Work				24.70		3,436.00		
08/31/11	08/25/11	5 97	JOHN BRESLIN	129 80	1.20		96.00	905898	B H T:
129	JOHN BRESLIN				1.20		96.00		
	BUSTAX Math/Proof Report/Retur				1.20		96.00		
12/31/10	12/14/10	6 39	RAFAEL VARGAS Working on New York form IT-204-LL.	127 110	0.30		33.00	867838	ON HOLD
127	RAFAEL VARGAS				0.30		33.00		
	INTSER Other Services USE MEMO				0.30		33.00		
05/31/11	05/26/11	6 84	Shawn McCormack	40 190	3.50		665.00	897172	B H T:
05/31/11	05/27/11	6 84	Shawn McCormack	40 190	3.50		665.00	897174	B H T:
40	Shawn McCormack				7.00		1,330.00		
	INTSER Letters to Client, Prep				7.00		1,330.00		
03/31/11	03/05/11	8 32	Kenneth Mann 263A election	48 250	0.30		75.00	887374	B H T:

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